



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CASSVILE WATER & SEWER UTILITY

Principal Office: 100 WEST AMELIA STREET
CASSVILLE, WI 53806-0171

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MARLENE ESSER of
(Person responsible for accounts)

_____, CASSVILLE WATER & SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2004
(Signature of person responsible for accounts)	(Date)

CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CASSVILE WATER & SEWER UTILITY**Utility Address:** 100 WEST AMELIA STREET
CASSVILLE, WI 53806-0171**When was utility organized?** 1/1/1897**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS MARLENE ESSER**Title:** CLERK/TREASURER**Office Address:**100 WEST AMELIA STREET
P.O. BOX 171
CASSVILLE, WI 53806**Telephone:** (608) 725 - 5180**Fax Number:** (608) 725 - 2192**E-mail Address:** N/A

Individual or firm, if other than utility employee, preparing this report:

Name: MR PATRICK FITZSIMONS**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** pfitzsimons@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: MR STEVE BECWAR**Title:** CHAIRMAN**Office Address:**100 WEST AMELIA STREET
P.O. BOX 171
CASSVILLE, WI 53806**Telephone:** (608) 725 - 5180**Fax Number:** (608) 725 - 2192**E-mail Address:** N/A

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR ALAN BREY**Title:** SHAREHOLDER**Office Address:** JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** abrey@johnsonblock.com**Date of most recent audit report:** 2/4/2003**Period covered by most recent audit:** 1/1/02 TO 12/31/02

Names and titles of utility management including manager or superintendent:

Name: MR MARK BARTELS**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**100 WEST AMELIA STREET
P.O. BOX 171
CASSVILLE, WI 53806**Telephone:** (608) 725 - 5180**Fax Number:** (608) 725 - 2192**E-mail Address:** N/A

Name of utility commission/committee:

Names of members of utility commission/committee:

MR STEVE BECWAR, CHAIRMAN

MR TERRY ROE

MR KEVIN WILLIAMS

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	292,364	228,242	1
Operating Expenses:			
Operation and Maintenance Expense (401)	161,037	157,597	2
Depreciation Expense (403)	54,368	59,598	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,744	28,607	5
Total Operating Expenses	244,149	245,802	
Net Operating Income	48,215	(17,560)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	48,215	(17,560)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,580	2,734	9
Miscellaneous Nonoperating Income (421)	95,222	0	10
Total Other Income	96,802	2,734	
Total Income	145,017	(14,826)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	10,735	0	12
Total Miscellaneous Income Deductions	10,735	0	
Income Before Interest Charges	134,282	(14,826)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	25,633	10,614	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	25,633	10,614	
Net Income	108,649	(25,440)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	28,025	53,465	19
Balance Transferred from Income (433)	108,649	(25,440)	20
Miscellaneous Credits to Surplus (434)	513,971	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)		0	24
Total Unappropriated Earned Surplus End of Year (216)	650,645	28,025	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	292,364		292,364	1
Total (Acct. 400):	292,364	0	292,364	
Operation and Maintenance Expense (401):				
Derived	161,037		161,037	2
Total (Acct. 401):	161,037	0	161,037	
Depreciation Expense (403):				
Derived	54,368		54,368	3
Total (Acct. 403):	54,368	0	54,368	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	28,744		28,744	5
Total (Acct. 408):	28,744	0	28,744	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	48,215	0	48,215	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	1,580	0	1,580	10
Total (Acct. 419):	1,580	0	1,580	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Sewer		95,222	95,222 12
NONE	0	0	0 13
Total (Acct. 421):	0	95,222	95,222
TOTAL OTHER INCOME:	1,580	95,222	96,802

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		4,516	4,516 15
Depreciation Expense on Contributed Plant - Sewer		6,219	6,219 16
NONE	0	0	0 17
Total (Acct. 426):	0	10,735	10,735
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	10,735	10,735

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	25,633		25,633 18
Total (Acct. 427):	25,633	0	25,633
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	25,633	0	25,633
NET INCOME:	24,162	84,487	108,649
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	28,025	0	28,025 24
Total (Acct. 216):	28,025	0	28,025
Balance Transferred from Income (433):			
Derived	24,162	84,487	108,649 25
Total (Acct. 433):	24,162	84,487	108,649
Miscellaneous Credits to Surplus (434):			
BALANCE ALLOCATED FROM CIA ELIMINATION	0	513,971	513,971 26
Total (Acct. 434):	0	513,971	513,971
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	52,187	598,458	650,645

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	139,047	0	153,317	0	292,364	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	963				963	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	138,084	0	153,317	0	291,401	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,636,832	2,466,154	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,170,770	853,106	2
Net Utility Plant	1,466,062	1,613,048	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	20,905	12,245	7
Total Other Property and Investments	20,905	12,245	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	48,445	5,219	8
Temporary Cash Investments (132)	51,653	90,946	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	48,872	39,930	11
Other Accounts Receivable (143)	0	66,963	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	51,544	420	14
Materials and Supplies (150)	2,525	2,525	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	203,039	206,003	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,690,006	1,831,296	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	280,208	280,208	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	650,645	28,025	23
Total Proprietary Capital	930,853	308,233	
LONG-TERM DEBT			
Bonds (221)	237,490	256,730	24
Advances from Municipality (223)	0	425,560	25
Other long-Term Debt (224)	485,000	10,615	26
Total Long-Term Debt	722,490	692,905	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	7,689	29
Customer Deposits (235)			30
Taxes Accrued (236)	22,905	22,905	31
Interest Accrued (237)	13,758	2,045	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	36,663	32,639	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	797,519	38
Total Liabilities and Other Credits	1,690,006	1,831,296	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,005,337	1,460,817	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	743,984	1,007,349	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	282,732	602,767	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,026,716	1,610,116	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	330,745	552,984	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	91,882	195,159	0	0	12
Total Accumulated Provision	422,627	748,143	0	0	
Net Utility Plant	604,089	861,973	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	316,273	536,833			853,106	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,711	34,657			54,368	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,111	(1,111)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,822	33,546	0	0	54,368	13
Debits during year						14
Book cost of plant retired	6,350	11,395			17,745	15
Cost of removal		6,000			6,000	16
Other debits (specify):						17
					0	18
Total debits	6,350	17,395	0	0	23,745	19
Balance end of year (110.1)	330,745	552,984	0	0	883,729	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	4,516	6,219			10,735	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	90,446	193,102			283,548	10
Total credits	94,962	199,321	0	0	294,283	11
Debits during year						12
Book cost of plant retired	3,080	4,162			7,242	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	3,080	4,162	0	0	7,242	17
Balance end of year (110.2)	91,882	195,159	0	0	287,041	18
Composite Depreciation Rate?	No	No				19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,525	2,525	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	2,525	2,525	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	280,208	1
Changes during year (explain):		2
Balance end of year	280,208	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SEWERAGE SYSTEM REV BONDS SERIES 199	06/23/1993	05/01/2013	3.80%	237,490	1
Total Bonds (Account 221):				237,490	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND	03/15/2003	03/15/2023	5.00%	335,000	1
BADGER STATE BANK	09/09/2003	09/09/2013	4.75%	150,000	2
Total for Account 224				485,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	22,905	1
Accruals:		
Charged water department expense	25,374	2
Charged electric department expense		3
Charged sewer department expense	3,370	4
Other (explain):		
NONE		5
Total Accruals and other credits	28,744	
Taxes paid during year:		
County, state and local taxes	22,905	6
Social Security taxes	5,585	7
PSC Remainder Assessment	254	8
Other (explain):		
NONE		9
Total payments and other debits	28,744	
Balance end of year	22,905	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Clean Water Fund	1,624	9,256	9,378	1,502	1
Subtotal	1,624	9,256	9,378	1,502	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Badger State Bank-Water	421	6,503	4,542	2,382	3
STATE TRUST FUND	0	9,874		9,874	4
Subtotal	421	16,377	4,542	12,256	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,045	25,633	13,920	13,758	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
EQUIPMENT REPLACEMENT	20,905	3
Total (Acct. 125):	20,905	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,554	5
Electric		6
Sewer (Regulated)	30,318	7
Other (specify):		
NONE		8
Total (Acct. 142):	48,872	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL - TAX ROLL ITEMS	1,244	12
DUE FROM GENERAL - GRANT PROCEEDS	50,300	13
Total (Acct. 145):	51,544	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	731,754	0	978,229	0	1,709,983	1
Materials and Supplies	2,525	0	0	0	2,525	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	323,509	0	544,908	0	868,417	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	410,770	0	433,321	0	844,091	
Net Operating Income	22,097	0	26,118	0	48,215	7
Net Operating Income as a percent of						
Average Net Rate Base	5.38%	N/A	6.03%	N/A	5.71%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Utility had a rate increase effective 1/1/03.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 27, 2004

Village Board
Village of Cassville
Cassville, Wisconsin 53806

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Cassville Water and Sewer Utility as of December 31, 2003, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Cassville and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Clerk/Treasurer was new to the position in 2003.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	285,812	0	0	511,707	0	797,519	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	285,812			511,707		797,519	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	136,101	95,094	1
Total Sales of Water	136,101	95,094	
Other Operating Revenues			
Forfeited Discounts (470)	448	237	2
Other Water Revenues (474)	2,498	1,490	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	2,946	1,727	
Total Operating Revenues	139,047	96,821	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	48,351	44,445	5
General Operating Expenses (680-690)	23,514	26,941	6
Total Operation and Maintenance Expenses	71,865	71,386	
Other Operating Expenses			
Depreciation Expense (403)	19,711	22,616	7
Amortization Expense (404)		0	8
Taxes (408)	25,374	25,400	9
Total Other Operating Expenses	45,085	48,016	
Total Operating Expenses	116,950	119,402	
NET OPERATING INCOME	22,097	(22,581)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	407	16,778	60,333	4
Commercial	55	4,078	12,980	5
Industrial	6	5,591	10,816	6
Total Metered Sales to General Customers (461)	468	26,447	84,129	
Private Fire Protection Service (462)	3		1,728	7
Public Fire Protection Service (463)	1		47,062	8
Other Sales to Public Authorities (464)	13	1,413	3,182	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	485	27,860	136,101	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	47,062	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	47,062	
Forfeited Discounts (470):		
Customer late payment charges	448	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	448	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	963	7
Other (specify):		
MISCELLANEOUS	1,535	8
Total Other Water Revenues (474)	2,498	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	30,734	29,013	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	8,119	4,706	3
Chemicals (630)	2,396	1,966	4
Supplies and Expenses (640)	3,442	3,131	5
Repairs of Water Plant (650)	2,971	2,774	6
Transportation Expenses (660)	689	2,855	7
Total Plant Operation and Maintenance Expenses	48,351	44,445	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	5,440	8,636	8
Office Supplies and Expenses (681)	2,440	1,698	9
Outside Services Employed (682)	3,204	3,589	10
Insurance Expense (684)	1,995	1,885	11
Employees Pensions and Benefits (686)	9,752	10,417	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	683	716	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	23,514	26,941	
Total Operation and Maintenance Expenses	71,865	71,386	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		22,905	22,905	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		455	483	2
Net property tax equivalent		22,450	22,422	
Social Security		2,797	2,880	3
PSC Remainder Assessment		127	98	4
Other (specify): NONE			0	5
Total tax expense		25,374	25,400	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226425				3
County tax rate	mills		4.700417				4
Local tax rate	mills		7.913542				5
School tax rate	mills		11.737434				6
Voc. school tax rate	mills		2.151677				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.729495				10
Less: state credit	mills		1.822891				11
Net tax rate	mills		24.906604				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.913542				14
Combined School Tax Rate	mills		13.889111				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.802653				17
Total Tax Rate	mills		26.729495				18
Ratio of Local and School Tax to Total	dec.		0.815678				19
Total tax net of state credit	mills		24.906604				20
Net Local and School Tax Rate	mills		20.315761				21
Utility Plant, Jan. 1	\$	1,005,337	1,005,337				22
Materials & Supplies	\$	2,525	2,525				23
Subtotal	\$	1,007,862	1,007,862				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,007,862	1,007,862				26
Assessment Ratio	dec.		0.883300				27
Assessed Value	\$	890,245	890,245				28
Net Local & School Rate	mills		20.315761				29
Tax Equiv. Computed for Current Year	\$	18,086	18,086				30
Tax Equivalent per 1994 PSC Report	\$	22,905					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	22,905					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,782		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	137,922		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	27,288		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	170,992	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	76,464		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	67,658		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,680		20
Total Pumping Plant	148,802	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,931		23
Total Water Treatment Plant	11,931	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,782	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			137,922	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			27,288	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	170,992	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			76,464	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			67,658	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,680	20
Total Pumping Plant	0	0	148,802	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,931	23
Total Water Treatment Plant	0	0	11,931	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	123		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	65,118		26
Transmission and Distribution Mains (343)	417,587	10,611	27
Fire Mains (344)	0		28
Services (345)	65,670	5,610	29
Meters (346)	40,559	3,238	30
Hydrants (348)	63,082	11,350	31
Other Transmission and Distribution Plant (349)	932		32
Total Transmission and Distribution Plant	653,071	30,809	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	374		35
Computer Equipment (372.1)	3,529		36
Transportation Equipment (373)	5,945		37
Other General Equipment (379)	10,693		38
Other Tangible Property (390)	0		39
Total General Plant	20,541	0	
Total utility plant in service directly assignable	1,005,337	30,809	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,005,337	30,809	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			123	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			65,118	26
Transmission and Distribution Mains (343)	1,460	(218,457)	208,281	27
Fire Mains (344)			0	28
Services (345)	270	(34,355)	36,655	29
Meters (346)	3,540		40,257	30
Hydrants (348)	1,080	(33,000)	40,352	31
Other Transmission and Distribution Plant (349)			932	32
Total Transmission and Distribution Plant	6,350	(285,812)	391,718	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			374	35
Computer Equipment (372.1)			3,529	36
Transportation Equipment (373)			5,945	37
Other General Equipment (379)			10,693	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	20,541	
Total utility plant in service directly assignable	6,350	(285,812)	743,984	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	6,350	(285,812)	743,984	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	1,580	218,457	216,877 27
Fire Mains (344)			0 28
Services (345)	330	34,355	34,025 29
Meters (346)			0 30
Hydrants (348)	1,170	33,000	31,830 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,080	285,812	282,732
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	3,080	285,812	282,732
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	3,080	285,812	282,732

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,477	3,477	1
February			5,838	5,838	2
March			8,391	8,391	3
April			7,925	7,925	4
May			9,460	9,460	5
June			12,981	12,981	6
July			11,077	11,077	7
August			3,508	3,508	8
September			2,787	2,787	9
October			2,575	2,575	10
November			2,483	2,483	11
December			2,415	2,415	12
Total annual pumpage	0	0	72,917	72,917	
Less: Water sold				27,860	13
Volume pumped but not sold				45,057	14
Volume sold as a percent of volume pumped				38%	15
Volume used for water production, water quality and system maintenance				201	16
Volume related to equipment/system malfunction				34,770	17
Non-utility volume NOT included in water sales				368	18
Total volume not sold but accounted for				35,339	19
Volume pumped but unaccounted for				9,718	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				649	23
Date of maximum: 6/29/2003					24
Cause of maximum:					25
watermain break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				49	26
Date of minimum: 9/2/2003					27
Total KWH used for pumping for the year				84,100	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL # 1 350 GPM 301 E. FRONT	1	852	10	120,000	No	1
WELL # 3 650 GPM 613 W AMELIA	3	120	40	120,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	A	B	C	1
Location	WELL # 1 301 E. FRONT ST WELL # 1 301 E. FRONT ST. WELL # 1 301 E. FRONT ST.			2
Purpose	S	B	S	3
Destination	D	D	R	4
Pump Manufacturer	ALLIS CHALMERS	G.E.	LAYNE N.W.	5
Year Installed	1954	1951	1956	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	400	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	G.E.	LAYNE N.W.	10
Year Installed	1954	1951	1956	11
Type	DIESEL	ELECTRIC	ELECTRIC	12
Horsepower	50	30	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 3			14
Location	1013 W. AMELIA STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1989			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	650			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1989			24
Type	ELECTRIC			25
Horsepower	100			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	# 1	# 3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		4
				5
Year constructed	1950	1970		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	6	169		10
Total capacity in gallons (actual)	30,000	300,000		11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)		NONE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.3000		20
				21
Is a corrosion control chemical used (yes, no)?		N		22
				23
Is water fluoridated (yes, no)?		Y		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	6,114	0	0	0	6,114	1
M	D	6.000	16,729	0	152	0	16,577	2
P	D	6.000	2,484	152	0	0	2,636	3
M	D	8.000	11,541	0	0	0	11,541	4
P	D	8.000	1,553	0	0	0	1,553	5
M	D	10.000	996	0	0	0	996	6
Total Within Municipality			39,417	152	152	0	39,417	
Total Utility			39,417	152	152	0	39,417	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	450	0	0	0	450	21	1
P	0.750	1	0	0	0	1		2
M	1.000	3	0	0	0	3	1	3
M	1.500	5	2	2	0	5		4
M	2.000	4	0	0	0	4		5
M	6.000	1	0	0	0	1		6
Total Utility		464	2	2	0	464	22	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	428	30	56	30	432	59	1
0.750	25	0	3	0	22	2	2
1.000	7	0	0	0	7	0	3
1.500	10	0	0	0	10	0	4
2.000	3	0	0	0	3	0	5
3.000	1	0	0	0	1	0	6
4.000	1	0	0	0	1	0	7
Total:	475	30	59	30	476	61	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	386	37	0	0	0	9	432	1
0.750	8	11	2	1	0	0	22	2
1.000	3	4	0	0	0	0	7	3
1.500	0	3	2	1	0	4	10	4
2.000	0	1	1	1	0	0	3	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	1	0	0	0	1	7
Total:	397	56	6	4	0	13	476	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	72	3	3		72	2
Total Fire Hydrants	72	3	3	0	72	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	72
Number of distribution system valves end of year:	125
Number of distribution valves operated during year:	69

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

A/C 660 - Major repairs to pickup in prior year.

A/C 680 - Decrease due to the new Utility Clerk being part-time position.

A/C 620 - The utility experienced a major leak during the year that resulted in pumping four times the normal amounts.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Adjustments made for elimination of contribution in aid account 271 per PSC order.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustments made for elimination of contribution in aid account 271 per PSC order.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Financing was provided by operating revenues.

Meters (Page W-19)

Explain all reported adjustments.

Adjustments reported to agree to information received from utility personnel.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	152,627	131,007	1
Total Sewage Operating Revenues	152,627	131,007	
Other Operating Revenues			
Forfeited Discounts (631)	690	414	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	690	414	
Total Operating Revenues	153,317	131,421	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	60,119	55,139	8
Maintenance Expenses (831-834)	4,945	1,944	9
Customer Accounting & Collection Expenses (840-843)	1,717	2,712	10
Administrative and General Expenses (850-857)	22,391	26,416	11
Total Operation and Maintenance Expenses	89,172	86,211	
Other Operating Expenses			
Depreciation Expense (403)	34,657	36,982	12
Amortization Expense (404)		0	13
Taxes (408)	3,370	3,207	14
Total Other Operating Expenses	38,027	40,189	
Total Operating Expenses	127,199	126,400	
NET OPERATING INCOME	26,118	5,021	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	63	2,898	16,068	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	63	2,898	16,068	
Measured Service to General Customers (622)				
Residential Revenues	407	14,454	95,337	5
Commercial Revenues	55	3,996	19,140	6
Industrial Revenues	6	2,922	14,054	7
Revenues from Public Authorities	13	1,228	3,238	8
Total Measured Service to General Customers (622)	481	22,600	131,769	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)	1	366	4,790	11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	545	25,864	152,627	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	690	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	690	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	30,927	25,132	1
Power and Fuel for Pumping (821)	15,543	13,550	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)	0	47	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	12,960	13,555	8
Transportation Expenses (828)	689	2,855	9
Rents (829)		0	10
Total Operation Expenses	60,119	55,139	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	1,287	414	11
Maintenance of Collection System Pumping Equipment (832)	39	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	3,587	1,530	13
Maintenance of General Plant Structures and Equipment (834)	32	0	14
Total Maintenance Expenses	4,945	1,944	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	977	2,160	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	740	552	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	1,717	2,712	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	4,179	6,476	19
Office Supplies and Expenses (851)	1,587	1,678	20
Outside Services Employed (852)	2,331	2,938	21
Insurance Expense (853)	2,225	2,103	22
Employees Pensions and Benefits (854)	9,752	10,417	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	1,178	1,266	24
Miscellaneous General Expenses (856)	1,139	1,538	25
Rents (857)		0	26
Total Administrative and General Expenses	22,391	26,416	
Total Operation and Maintenance Expenses	89,172	86,211	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		2,788	2,626	1
Local and School Tax Equivalent on Meters Charged by Water Department		455	483	2
PSC Remainder Assessment		127	98	3
Other (specify): NONE			0	4
Total tax expense		3,370	3,207	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	74,160	3,816	6
Collecting Mains and Accessories (313)	548,025	38,943	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	10,602	3,125	9
Other Collecting System Equipment (316)	543		10
Total Collection System	633,330	45,884	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	107,970	23,750	12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	95,537		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	203,507	23,750	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	38,245		17
Structures and Improvements (331)	116,592		18
Preliminary Treatment Equipment (332)	21,660		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	65,715		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	49,931		23
Sludge Treatment and Disposal Equipment (337)	56,267		24
Plant Site Piping (338)	61,448		25
Flow Metering and Monitoring Equipment (339)	7,969		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	40	(64,787)	13,149	6
Collecting Mains and Accessories (313)	855	(446,920)	139,193	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)	500		13,227	9
Other Collecting System Equipment (316)			543	10
Total Collection System	1,395	(511,707)	166,112	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)	10,000		121,720	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			95,537	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	10,000	0	217,257	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			38,245	17
Structures and Improvements (331)			116,592	18
Preliminary Treatment Equipment (332)			21,660	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			65,715	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			49,931	23
Sludge Treatment and Disposal Equipment (337)			56,267	24
Plant Site Piping (338)			61,448	25
Flow Metering and Monitoring Equipment (339)			7,969	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	1,500		27
Other Treatment and Disposal Plant Equipment (341)	87,304		28
Total Treatment and Disposal Plant	506,631	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	77,108		30
Office Furniture and Equipment (372)	1,373		31
Computer Equipment (372.1)	3,530		32
Transportation Equipment (373)	5,945		33
Other General Equipment (379)	29,393		34
Other Tangible Property (390)	0		35
Total General Plant	117,349	0	
Total utility plant in service directly assignable	1,460,817	69,634	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,460,817	69,634	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Outfall Sewer Pipes (340)			1,500	27
Other Treatment and Disposal Plant Equipment (341)			87,304	28
Total Treatment and Disposal Plant	0	0	506,631	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			77,108	30
Office Furniture and Equipment (372)			1,373	31
Computer Equipment (372.1)			3,530	32
Transportation Equipment (373)			5,945	33
Other General Equipment (379)			29,393	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	117,349	
Total utility plant in service directly assignable	11,395	(511,707)	1,007,349	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	11,395	(511,707)	1,007,349	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)		95,222	7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	0	95,222	
 COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	0	
 TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	269	64,787	64,518	6
Collecting Mains and Accessories (313)	3,893	446,920	538,249	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	4,162	511,707	602,767	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	0	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TREATMENT AND DISPOSAL PLANT		
Outfall Sewer Pipes (340)		27
Other Treatment and Disposal Plant Equipment (341)		28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>
GENERAL PLANT		
Land and Land Rights (370)		29
Structures and Improvements (371)		30
Office Furniture and Equipment (372)		31
Computer Equipment (372.1)		32
Transportation Equipment (373)		33
Other General Equipment (379)		34
Other Tangible Property (390)		35
Total General Plant	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>95,222</u>
Common Utility Plant Allocated to Sewer Department		36
Total utility plant in service	<u>0</u>	<u>95,222</u>

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	4,162	511,707	602,767
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	4,162	511,707	602,767

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	719	3	3	0	719	0	1
Total Utility		719	3	3	0	719	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	945	0	0	0	945	1
6.000	604	0	0	0	604	2
8.000	33,205	360	360	0	33,205	3
10.000	4,163	0	0	0	4,163	4
12.000	2,632	0	0	0	2,632	5
Total Utility	41,549	360	360	0	41,549	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

A/C 828 - Major repairs on pickup in prior year.

A/C 833 - \$1,060 for light repairs in 2003.

A/C 850 - Decrease due to the new Utility Clerk being part-time position.

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$10,000, please explain.

A/C 313 - These additions were part of Cassville's Capital Improvement plan and were financed by the debt issue.

A/C 321 - These additions were part of Cassville's Capital Improvement plan and were financed by the debt issue.

If Retirements for any Accounts exceed \$10,000, please explain.

A/C 321 - Retirement resulted from the abandonment of one lift station.

If Adjustments for any account are nonzero, please explain.

Adjustments made for elimination of contribution in aid account 271 per PSC order.

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-09)

If Additions for any Accounts exceed \$10,000, please explain.

A/C 313 - These additions were part of Cassville's Capital Improvement plan.

If Adjustments for any account are nonzero, please explain.

Adjustments made for elimination of contribution in aid account 271 per PSC order.

Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

Financing was provided by operating revenues of the utility and grant receipts.
